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May 26, 2005

BY OVERNIGHT COURIER AND E-FILE

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station
Boston, MA 02110

Re: Bay State Gas Company, D.T.E. 05-27

Dear Ms. Cottrell:

Enclosed for filing, on behalf of Bay State Gas Company ("Bay State"), please find Bay State's responses to the following information requests of the Department of Telecommunications and Energy:

AG-1-83	AG-1-11	AG-07-04	AG-07-05	AG-07-06	AG-07-07
AG-07-08	AG-07-09	AG-07-10	AG-07-11		

Please do not hesitate to telephone me with any questions whatsoever.

Very truly yours,

Patricia M. French

cc: Caroline O'Brien Bulger, Esq., Hearing Officer (1 copy)
A. John Sullivan, DTE (7 copies)
Andreas Thanos, Ass't Director, Gas Division
Alexander Cochis, Assistant Attorney General (4 copies)

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
FIRST SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 26, 2005

Witness Responsible: Paul R. Moul, Consultant (Rate of Return)

AG-1-11: Please provide all publications, rating announcements, etc., concerning the Company and its affiliates by Moody's, Standard & Poor's, Argus and other similar entities from January 1, 2003 through the present.

Response: Please see Attachment AG-1-11 (a) through Attachment AG-1-11 (v). This response is a bulk attachment that contains material under copyright protection by Standard & Poor's and Moody's. In order to preserve the Company's public use exception to a claim of copyright infringement, Attachment AG-1-11 is provided in electronic copy only to the Department and the Attorney General. Any other party may view this material at the Company's offices.

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Date: May 26, 2005

Responsible: John E. Skirtich, Consultant (Revenue Requirements)

AG-1-83: Please provide in list form all fines and/or penalties paid or agreed to be paid in whole or in part by NiSource and/or the Company in each of the years 2003 and 2004 including the nature of each such fine or penalty, the date assessed, and the entity assessing NiSource and/or the Company. Provide this information even if appeals are pending and note every instance of an appeal.

Response: As a general matter, fines and penalties incurred by the Company are booked below the line and not included in the cost of service for ratemaking purposes.

In the ordinary course of business, neither NiSource nor Bay State maintain any consolidated list of "fines and penalties" and therefore Bay State is attempting to compile a list of any fines or penalties during 2003 and 2004 and expects to supplement this response when it completes its review.

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

RESPONSE OF BAY STATE GAS COMPANY TO THE
SEVENTH SET OF INFORMATION REQUESTS FROM THE ATTORNEY GENERAL
D. T. E. 05-27

Date: May 26, 2005

Responsible: Joseph A. Ferro, Manager, Regulatory Policy

AG-7-4 Refer to Exhibit BSG/JAF-1, Schedule JAF 1-6. Please provide working spreadsheet models supporting this exhibit. All formulas and computations must be in tact and the model must be capable of re-computing the results shown on the referenced exhibit and computing different results based on changing the inputs. If the model for this schedule is linked to other spreadsheet models, provide all working linked models.

Response: Attachment AG-07-04, which is being filed on a compact disc accompanying this response, includes the working spreadsheet models supporting Exhibit BSG/JAF-1, Schedule JAF 1-6.

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Date: May 26, 2005

Responsible: Joseph A. Ferro, Manager, Regulatory Policy

AG-7-5 Refer to Exhibit BSG/JAF-2, Schedule JAF 2-3. Please provide working spreadsheet models supporting this exhibit. All formulas and computations must be in tact and the model must be capable of re-computing the results shown on the referenced exhibit and computing different results based on changing the inputs. If the model for this schedule is linked to other spreadsheet models, provide all working linked models.

Response: Attachment AG-07-05, which is being filed on a compact disc accompanying this response, includes the working spreadsheet models supporting Exhibit BSG/JAF-2, Schedule JAF 2-3.

The Company notes that the worksheet for Schedule JAF 2-3 is one in a series of worksheets contained on the same workbook, which are collectively located on the Excel file named: Att. AG-07-05 thru AG-07-07 and AG-07-11 FINAL.xls.

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Responsible: Joseph A. Ferro, Manager, Regulatory Policy

AG-7-6 Refer to Exhibit BSG/JAF-2, Schedule JAF 2-4. Please provide working spreadsheet models supporting this exhibit. All formulas and computations must be in tact and the model must be capable of re-computing the results shown on the referenced exhibit and computing different results based on changing the inputs. If the model for this schedule is linked to other spreadsheet models, provide all working linked models.

Response: Attachment AG-07-06, which is being filed on a compact disc accompanying this response, includes the working spreadsheet models supporting Exhibit BSG/JAF-2, Schedule JAF 2-4.

The Company notes that the worksheet for Schedule JAF 2-4 is one in a series of worksheets contained on the same workbook, which are collectively located on the Excel file named: Att. AG-07-05 thru AG-07-07 and AG-07-11 FINAL.xls.

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AG-7-7 Refer to Exhibit BSG/JAF-2, Schedule JAF 2-5. Please provide working spreadsheet models supporting this exhibit. All formulas and computations must be in tact and the model must be capable of re-computing the results shown on the referenced exhibit and computing different results based on changing the inputs. If the model for this schedule is linked to other spreadsheet models, provide all working linked models.

Response: Attachment AG-07-07, which is being filed on a compact disc accompanying this response, includes the working spreadsheet models supporting Exhibit BSG/JAF-2, Schedule JAF 2-5.

The Company notes that the worksheet for Schedule JAF 2-5 is one in a series of worksheets contained on the same workbook, which are collectively located on the Excel file named: Att. AG-07-05 thru AG-07-07 and AG-07-11 FINAL.xls.

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Responsible: Joseph A. Ferro, Manager, Regulatory Policy

AG-7-8 Refer to Exhibit BSG/JAF-2, Schedule JAF 2-6. Please provide working spreadsheet models supporting this exhibit. All formulas and computations must be in tact and the model must be capable of re-computing the results shown on the referenced exhibit and computing different results based on changing the inputs. If the model for this schedule is linked to other spreadsheet models, provide all working linked models.

Response: Attachments AG-07-08 (a) through (c), which are being filed on a compact disc accompanying this response, include the working spreadsheet models supporting Exhibit BSG/JAF-2, Schedule JAF 2-6.

Attachment AG-07-08 (a) refers to Schedule JAF 2-6, pp. 1-4

Attachment AG-07-08 (b) refers to Schedule JAF 2-6, pp. 5-8

Attachment AG-07-08 (c) refers to Schedule JAF 2-6, pp. 9-12

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Responsible: Joseph A. Ferro, Manager, Regulatory Policy

AG-7-9 Refer to Exhibit BSG/JAF-2, Schedule JAF 2-7. Please provide working spreadsheet models supporting this exhibit. All formulas and computations must be in tact and the model must be capable of re-computing the results shown on the referenced exhibit and computing different results based on changing the inputs. If the model for this schedule is linked to other spreadsheet models, provide all working linked models.

Response: Attachment AG-07-09, which is being filed on a compact disc accompanying this response, includes the working spreadsheet models supporting Exhibit BSG/JAF-2, Schedule JAF 2-7.

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AG-7-10 Refer to Exhibit BSG/JAF-2, Schedule JAF 2-9. Please provide working spreadsheet models supporting this exhibit. All formulas and computations must be in tact and the model must be capable of re-computing the results shown on the referenced exhibit and computing different results based on changing the inputs. If the model for this schedule is linked to other spreadsheet models, provide all working linked models.

Response: Attachment AG-07-10, which is being filed on a compact disc accompanying this response, includes the working spreadsheet models supporting Exhibit BSG/JAF-2, Schedule JAF 2-9.

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AG-7-11 Refer to Exhibit BSG/JAF-2, Schedule JAF 2-10. Please provide working spreadsheet models supporting this exhibit. All formulas and computations must be in tact and the model must be capable of re-computing the results shown on the referenced exhibit and computing different results based on changing the inputs. If the model for this schedule is linked to other spreadsheet models, provide all working linked models.

Response: Attachment AG-07-11, which is being filed on a compact disc accompanying this response, includes the working spreadsheet models supporting Exhibit BSG/JAF-2, Schedule JAF 2-10.

The Company notes that the worksheet for Schedule JAF 2-10 is one in a series of worksheets contained on the same workbook, which are collectively located on the Excel file named: Att. AG-07-05 thru AG-07-07 and AG-07-11 FINAL.xls.